



**General Assembly  
Security Council**

Distr.: General  
4 June 2018  
English  
Original: Arabic

**General Assembly  
Seventy-second session  
Agenda item 37  
The situation in the Middle East**

**Security Council  
Seventy-third year**

**Identical letters dated 13 April 2018 from the Permanent  
Representative of Lebanon to the United Nations addressed to the  
Secretary-General and the President of the Security Council**

On instructions from my Government, I transmit to you herewith a letter from the Ministry of National Defence of Lebanon (see annex) responding to the allegations that are set out in the identical letters dated 5 February 2018 from the Permanent Representative of Israel to the United Nations addressed to the Secretary-General and the President of the Security Council (S/2018/91).

I should be grateful if you would have the present letter and its annex circulated as a document of the General Assembly, under agenda item 37, and of the Security Council.

*(Signed)* Amal Mudallali  
Ambassador  
Permanent Representative



**Annex to the identical letters dated 13 April 2018 from the  
Permanent Representative of Lebanon to the United Nations  
addressed to the Secretary-General and the President of the  
Security Council**

**Letter from the Ministry of National Defence of Lebanon**

1. The letter of the Permanent Representative of the Israeli enemy in New York speaks of the destabilizing actions taken by Hizbullah. Annexed to that letter were three lists of so-called Lebanese violations of the sovereignty of Israel.

2. The most significant items in the annexes are as follows:

(a) Some bird hunters were observed in Lebanese territory near the Lebanon-occupied Palestine border. The presence of those hunters, whom the Israeli enemy alleges were armed Hizbullah members who were violating Security Council resolution 1701 (2006), was noted in the liaison documents.

(b) On 28 January 2018, an Iranian official, Mr. Ibrahim Ra'isi, visited a United Nations Interim Force in Lebanon (UNIFIL) area of operation escorted by armed Hizbullah members. It should be noted that Mr. Ra'isi was in Marun al-Ra's in the company of Hasan Fadlallah, member of the Lebanese Parliament, and that his escort was not visibly carrying weapons.

(c) With regard to the visit that was conducted on 12 December 2017 by the commander of the Iraqi Asa'ib Ahl al-Haqq, Qays al-Khaz'ali, together with members of Hizbullah, it should be noted that this person's name was circulated.

3. After reviewing the Israeli letter and comparing it against documents in the army's possession that were issued by UNIFIL Command, we should like to note the following:

(a) The Lebanese Army was not informed (by UNIFIL) of 75 per cent of the allegations at the time.

(b) Some 5 per cent of the allegations do not constitute a violation of resolution 1701 (2006).

(c) Some 20 per cent of the allegations have not been verified by the Lebanese Army.

Israeli allegations, such as those mentioned above, are discussed at the tripartite meetings that are held at Ra's al-Na'urah. They are not comparable to the violations that Israel commits of the sovereignty of Lebanon. Those violations include ongoing air and sea violations, pursuing and attempting to abduct shepherds whenever they come near the line of withdrawal, pointing weapons and tank cannons towards Lebanese civilians, Lebanese Army patrols and UNIFIL troops, and the ongoing occupation of the northern part of Ghajar town, the Shab'a Farms, the Kafr Shuba heights, Jabal al-Shaykh and Lebanese territory along the Blue Line. Israel has even gone so far as to build a border wall and threatened to extend it into areas to which a claim is maintained. The Israeli enemy also claims that it owns oil bloc No. 9.

You are kindly requested to inform the Permanent Mission of Lebanon to the United Nations of the above, so that it can respond to the allegations made by the Israeli enemy and raise the issue in international forums.

*(Signed)* Ya'qub Riyad **al-Sarraf**  
Minister of National Defence

**General Assembly**Distr.: General  
4 May 2018

Original: English

**Seventy-second session**

Agenda item 152

**Financing of the United Nations Operation in Côte d'Ivoire****Budget performance of the United Nations Operation in  
Côte d'Ivoire for the period from 1 July 2016 to 30 June 2017****Report of the Advisory Committee on Administrative and  
Budgetary Questions**

|                                                   |               |
|---------------------------------------------------|---------------|
| Appropriation for 2016/17 <sup>a</sup>            | \$171,937,800 |
| Expenditure for 2016/17                           | \$166,586,600 |
| Unencumbered balance for 2016/17                  | \$5,351,200   |
| Unliquidated obligations for 2016/17 <sup>b</sup> | \$4,081,200   |

<sup>a</sup> Total appropriation for 2016/17 amounted to \$171,937,800 comprising an initial appropriation in the amount of \$153,046,000 approved by the General Assembly in its resolution 70/272 and an additional amount of \$18,891,848 approved by the General Assembly in its resolution 71/271 A.

<sup>b</sup> Estimates as at 19 March 2018.



## I. Introduction

1. During its consideration of the report of the Secretary-General on the budget performance of the United Nations Operation in Côte d'Ivoire (UNOCI) for the period from 1 July 2016 to 30 June 2017 (A/72/655), the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 1 May 2018. The documents reviewed and those used for background information by the Committee are listed at the end of the present report. The comments and recommendations of the Committee on cross-cutting issues related to peacekeeping operations, including those pertaining to the findings and recommendations of the Board of Auditors on the United Nations peacekeeping operations for the period from 1 July 2016 to 30 June 2017, can be found in its related report (A/72/789). The main observations and recommendations of the Board pertaining specifically to UNOCI are discussed in paragraphs 12 to 17 below.

2. The mandate of UNOCI was established by the Security Council in its resolution 1528 (2004) and extended in subsequent resolutions. The mandate for the reporting period was provided by the Council in its resolutions 2260 (2016), 2283 (2016) and 2284 (2016). In its resolution 2284 (2016), the Council decided to extend the mandate of UNOCI for a final period until 30 June 2017 and authorized UNOCI until 30 April 2017 to use all necessary means to carry out its mandate within its capabilities and its areas of deployment. By the same resolution, the Council also requested the Secretary-General to complete by 30 April 2017 the withdrawal of all uniformed and civilian UNOCI components, other than those required to complete the Operation's closure and to finalize the transition process to the Government of Côte d'Ivoire and the United Nations country team.

## II. Budget performance for the period from 1 July 2016 to 30 June 2017

3. In its resolutions 70/272 and 71/271 A, the General Assembly appropriated an amount of \$171,937,848 gross (\$167,135,148 net) for the maintenance of UNOCI for the period from 1 July 2016 to 30 June 2017, comprising an initial appropriation in the amount of \$153,046,000 approved by the Assembly in its resolution 70/272 and an additional amount of \$18,891,848 approved by the Assembly in its resolution 71/271 A. Expenditures for the period totalled \$166,586,600 gross (\$160,636,300 net), reflecting a budget implementation rate of 96.9 per cent. The resulting unencumbered balance of \$5,351,200, in gross terms, represents 3.1 per cent of the appropriation, reflecting the net effect of:

(a) Lower-than-budgeted expenditures under: (i) military and police personnel (\$7,412,200 or 10.8 per cent), resulting from the lower-than-budgeted number of military and police personnel deployed (see para. 6 below); and (ii) operational costs (\$9,796,700 or 17.7 per cent), resulting from the closure of camps in the context of the overall drawdown of the mission and lower-than-planned requirements for aerial and ground transportation support and communications and information technology (see paras. 9–10 below);

(b) Higher-than-planned civilian costs (\$11,857,700 or 24.9 per cent), resulting from payments due to staff members at the time of separation from service or relocation to another duty station and the settlement of claims related to education grants from prior periods (see para. 7 below).

4. Upon enquiry, the Advisory Committee was informed that the revised budget requirements for the mission's final year of operation (as contained in A/71/599) were developed taking into consideration the pattern of expenditures recorded in prior periods as well as all other factors known at the time of budget formulation. The Committee was also informed that the final liquidation and asset disposal plans for UNOCI were completed after the revised budget proposal was submitted to the General Assembly. A detailed analysis of variances is provided in section IV of the report of the Secretary-General on the budget performance of the Operation for the period from 1 July 2016 to 30 June 2017 (A/72/655) (see also para. 17 below).

5. The budget performance report indicates that during the 2016/17 period, a total amount of \$11,858,800 was redeployed from group I, military and police personnel, and group III, operational costs, to group II, civilian personnel, to cover the cost of: (a) increased requirements for civilian personnel resulting mainly from payments due to staff members at the time of separation from service or relocation to another duty station; and (b) higher-than-budgeted actual average allowance for United Nations Volunteers. The Advisory Committee observes that actual expenditure diverged significantly from the planned budget. **The Committee recommends that the Secretariat more closely analyse costing assumptions associated with closing missions so as to provide a more realistic budgeting methodology for future missions undergoing drawdown and liquidation (see also A/72/839 and A/72/853).**

6. The Advisory Committee notes that additional expenditures were incurred under group I, military and police personnel, for the costs associated with freight and deployment of contingent-owned equipment and military subsistence allowance. Information provided to the Committee indicates that the increased requirements were attributable primarily to the higher-than-anticipated costs of freight for the repatriation of contingent-owned equipment, which was planned at a rate of \$26 per cubic metre compared to the actual cost of \$100. In addition, it was indicated that increased requirements for mission subsistence allowance resulted from the higher actual number of headquarters staff officers, who were eligible for a full mission subsistence allowance, compared to the number initially planned. Upon enquiry, the Committee was informed that the variances occurred mainly as a result of the Operation's need to adjust to the expedited repatriation schedule and to close UNOCI facilities and hand over sites in time for the mission's closure. The Committee was also informed that if the initial repatriation schedule had not been changed, it would not have been feasible to complete the closure of UNOCI by 30 June 2017.

7. The Advisory Committee also notes that the overexpenditure incurred under group II, civilian personnel, was due to increased requirements attributable to the higher-than-anticipated separation costs resulting from the reduction of civilian personnel and national staff in line with the accelerated closure of the mission. Upon enquiry, the Committee was informed that in the revised budget for UNOCI for the 2016/17 period, a provision in the amount of \$5.7 million was made for separation payments for international staff and \$0.8 million for national staff; however, the actual expenditures were considerably higher.

8. The Advisory Committee also received information on how education grants were processed for other closing missions (see para. 3 above), and provided its comments in its report on the budget performance of the United Nations Stabilization Mission in Haiti (MINUSTAH) for the period from 1 July 2016 to 30 June 2017 (A/72/853). **The Committee recommends that the General Assembly request the Secretary-General to strictly comply with the administrative instructions on the education grant and special education grant when processing remaining claims for separated staff.**

9. **The Committee trusts that, based on the experiences of UNOCI, the United Nations Mission in Liberia (UNMIL) and MINUSTAH, the Organization will assess trends and patterns of expenditure associated with separation costs in liquidating missions.**

10. The Advisory Committee notes the higher-than-anticipated expenditures under group III, operational costs, for official travel (non-training). Upon enquiry, the Committee was informed that the increase is attributable to the additional requirements for staff from United Nations Headquarters, the United Nations Logistics Base at Brindisi, Italy, the Regional Service Centre in Entebbe, Uganda, and other peacekeeping missions on temporary assignment to support the liquidation of UNOCI. The Committee was also informed that the two official trips that exceeded a 90-day period were approved owing to urgent requirements for specific expertise and skills in property management and administrative support during the mission's liquidation phase, as time and operational constraints prevented the Operation from advertising a post and/or assigning the required experts on a temporary job opening. **The Committee recommends that the Secretariat closely analyse the level of personnel required to successfully drawdown and liquidate a closing mission, drawing on lessons learned, and identify human resource strategies that facilitate the retention of expertise from already onboarded staff until the end of the liquidation period, in line with relevant recommendations of the Board of Auditors as contained in its report (A/72/5 (Vol. II)) (see para. 13 below).**

11. The Advisory Committee also notes the overexpenditures under group III, operational costs, for other services and quick-impact projects. The Secretary-General indicates in his report that increased requirements for quick-impact projects were needed to address new projects in support of social cohesion and conflict resolution, and that resources were reprioritized to implement the higher-than-planned activities (A/72/655, para. 91). Upon enquiry, the Committee was also informed that with respect to programmatic activities the Operation reduced the resources for programmatic activities from \$4.9 million to \$1.0 million, owing to the end of the drawdown and mandate phase and scheduled departure of the substantive personnel from UNOCI. However, the Committee was also informed that the Operation identified additional projects, in the total amount of \$1.7 million, which in its view were necessary to ensure the seamless transition from UNOCI to the United Nations country team as requested by the Security Council in its resolution 2284 (2016). **The Committee expects that all missions will ensure that expenditures incurred for programmatic activities remain within the resources approved by the General Assembly for such activities.**

#### **Matters pertaining to the report of the Board of Auditors**

12. In considering the report of the Secretary-General on the budget performance of UNOCI, the Advisory Committee also had before it the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2017, in which the Board specifically discusses UNOCI liquidation (A/72/5 (Vol. II), chap. II, paras. 461–491)

13. The Board indicated that the Department of Peacekeeping Operations and the Department of Field Support were conducting an after-action review of each mission's liquidation process and were revising the Liquidation Manual regarding the preparation and implementation of efficient and effective liquidation plans (*ibid.*, para. 482). **The Advisory Committee trusts that an update on the revisions to the Liquidation Manual will be provided to the General Assembly at the time of its consideration of the Secretary-General's budget performance report (see also A/72/839 (UNMIL) and A/72/853 (MINUSTAH)).** The Committee makes additional

observations and recommendations on the lessons learned from closing peacekeeping operations in its cross-cutting report on peacekeeping operations (A/72/789).

14. The Board noted issues with the availability of key staff members during the liquidation phase and the drain of knowledge caused by staff leaving the liquidating mission. The Board recommended that the Administration, future liquidating missions, missions receiving staff from the liquidating mission and, when necessary, the Regional Service Centre seek to agree in advance on a list of key staff members required for the transfer of knowledge and a timeline for their departure from the liquidating mission (A/72/5 (Vol. II), chap. II, para. 463). The Board also observed that the Regional Service Centre finalized unprocessed transactions in multiple areas during UNOCI liquidation, and recommended that the Administration have the Regional Service Centre assist at an earlier stage of future liquidations (*ibid.*, para. 467).

15. The Board noted the mission's poor asset management practices, which resulted in high volumes of inventory, incorrect Galileo data and delays in writing off assets (*ibid.*, para. 471). Upon enquiry, the Advisory Committee was informed that UNOCI was closed on 30 June 2017, before the beginning of the Galileo decommissioning blackout period in August 2017, and the implementation of the Umoja asset management system across the peacekeeping missions; therefore, the Committee was informed that UNOCI asset management was outside the scope of the Galileo decommissioning project. Upon enquiry, the Committee was also informed that the United Nations Logistics Base, which is responsible for the finalization of UNOCI asset disposal matters, identified a number of areas where asset management practices could be improved to ensure more effective and efficient asset disposal in closing peacekeeping missions in the future. The identification of areas requiring improvement was a driving factor for the updates made to the Liquidation Manual. **The Committee trusts that accurate records will be kept during the mission's asset disposal process, that the liquidation of assets will be conducted in compliance with financial regulation 5.14 and that accurate financial information will be provided in the forthcoming report of the Secretary-General on UNOCI asset disposal.**

16. With regard to environmental management, the Board noted that a number of environmental initiatives had been completed by UNOCI, including the use of templates for environmental inspections of all sites (*ibid.*, para. 478). Upon enquiry, the Advisory Committee was further informed that on 23 June 2017, UNOCI received its Operation-wide environmental clearance, signed by the host Government, and there was no additional financial impact with respect to the handover of sites to private owners. The Committee was also informed that with respect to soil decontamination, UNOCI remediated 1,055 tons of soil that had been collected from under generators, vehicle workshops, fuel-dispensing points and fuel storage areas, and that the mission adhered to the Government of Côte d'Ivoire's legal limit for the clean-up of petrol, oil and lubricants in soil. The Committee was further informed that the Operation's remediation approach was highlighted in the Department of Field Support's "Environmental Good Practice" leaflet, dated November 2017, which has been widely shared with all peace operations.

17. The Board noted that the Departments of Peacekeeping Operations and Field Support were also developing an environmental annex for the Liquidation Manual, which would include the "Guidelines for Environmental Clearance and Handover of Mission Sites of Liquidation" and a template for the handover certificate for sites handed back to the host nation or landowner (*ibid.*, paras. 487–491). **The Advisory Committee notes the progress made on environmental management in UNOCI during the performance period and trusts that all future sites to be closed will be handed over in compliance with guidance issued by the Departments of**

**Peacekeeping Operations and Field Support with respect to environmental and waste management, the revised Liquidation Manual, including its environmental annex, and relevant environmental laws and practices of the host Government so as to avoid any environmental impact.**

#### **Financial information for the liquidation phase**

18. The Secretary-General indicates that the total unencumbered balance for the period 1 July 2016 to 30 June 2017 amounted to \$5,351,200. Upon enquiry, the Advisory Committee was informed that the total unliquidated obligations amount to \$14,642,600. The Secretary-General also presents information, in his report, regarding total other revenue amounting to \$16,568,800, from investment revenue (\$886,300), other/miscellaneous revenue (\$5,407,200) and cancellation of prior-period obligations (\$10,275,300).

19. Since the closure of the mission on 30 June 2017, the Advisory Committee was informed, upon request, that as at 19 March 2018, unliquidated obligations for the 2016/17 period were in the amount of \$4,081,200. The Committee was also informed that as at 15 March 2018, total current assets were \$49,922,321 and total liabilities were \$46,296,904, resulting in net assets of \$3,625,418. The cash balance of UNOCI as at 19 March 2018 amounted to \$33,532,034 and no reimbursements in respect of troop-contributing-countries or formed police units were pending.

20. The Advisory Committee was informed that, as at 1 May 2018, a total of \$5,851,952,500 had been assessed on Member States in respect of the Operation since its inception. Payments received as at the same date amounted to \$5,894,769,600, which exceeded the total amount assessed because of the \$65,800,000 credited to Member States in line with resolution 71/271 B. The total amount outstanding is \$15,704,900. **The Committee recalls that the General Assembly has repeatedly urged all Member States to pay their assessed contributions on time, in full and without conditions (see, for example, General Assembly resolution 71/271 B).**

21. The Advisory Committee was also informed that, as at 30 April 2018, the cash balance of the Operation amounted to \$32,481,900, which reflected full reimbursement to troop-contributing countries and formed police units, as well as major equipment and self-sustainment costs, effective 19 June 2017. The Committee was also informed that with respect to death and disability compensation since the inception of the Operation, an amount of \$6,068,600 had been paid in respect of 157 claims as at 30 April 2018 and that 1 claim was pending. **The Committee trusts that the outstanding claim will be settled expeditiously.**

#### **Liquidation activities**

22. Upon enquiry, the Advisory Committee was informed that the Operation's residual liquidation activities were largely focused on accounts receivable and payable that are still undergoing assessment. The Committee was also informed that immediately after the closure of UNOCI, efforts were focused on the reconciliation of claims, which were processed by the Operation and subsequently by the Regional Service Centre and United Nations Headquarters. The Committee was further informed that liabilities and payments are expected to be settled by 30 June 2018, that all UNOCI assets were physically disposed of before the Operation's closure and that asset reports are being processed and verified against records. The Committee looks forward to reviewing the final report of the Secretary-General on the disposition of UNOCI assets. **The Committee trusts that updated financial information on outstanding liabilities from UNOCI will be provided to the General Assembly at the time of its consideration of the report of the Secretary-General on the disposition of assets and in his final performance report regarding UNOCI.**

### III. Actions to be taken by the General Assembly

23. The actions to be taken by the General Assembly regarding the budget performance report for UNOCI for the period 1 July 2016 to 30 June 2017 are contained in paragraph 94 of the report of the Secretary-General. **The Advisory Committee recommends that the unencumbered balance of \$5,351,200 for the period 1 July 2016 to 30 June 2017, as well as other revenue and adjustments for the period ending June 2017 in the amount of \$16,568,800 from investment revenue (\$886,300), other/miscellaneous revenue (\$5,407,200) and the cancellation of prior-period obligations (\$10,275,300), be credited to Member States in full and without delay.**

#### *Documentation*

- Report of the Secretary-General on the budget performance of the United Nations Operation in Côte d'Ivoire for the period from 1 July 2016 to 30 June 2017 (A/72/655)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the revised budget for the United Nations Operation in Côte d'Ivoire for the period from 1 July 2016 to 30 June 2017 (A/71/676)
- Financial report and audited financial statements for the 12-month period from 1 July 2016 to 30 June 2017 and report of the Board of Auditors on United Nations peacekeeping operations (A/72/5 (Vol. II))
- Report of the Advisory Committee on Administrative and Budgetary Questions on observations and recommendations on cross-cutting issues related to peacekeeping operations (A/72/789)
- General Assembly resolutions 71/271 A and B
- Security Council resolution 2284 (2016)